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MEMORANDUM

TO: Interested Persons
FROM: Michael J. Sullivan, Director *mjs*
SUBJECT: Expenditures for Use of Personal Automobiles

This memorandum provides guidelines for political committees which make expenditures for the use of a candidate's or other person's personal automobile. Although a political committee is not required to reimburse a candidate or other person for the political use of his or her personal automobile, it may do so. Candidates and political committees which follow these guidelines will ensure that travel expenses comply with the campaign finance law's record keeping requirements and restrictions on personal use. For the purpose of this memorandum, the word "candidate" includes a legislator or other elected official.

1. Reimbursable Expenses - Political committees may reimburse candidates and other agents of the committee for the use of a personal automobile for:

- (a) travel related to campaigning for votes and fundraising, i.e. campaign travel,
- (b) travel related to performing one's duties or responsibilities as an elected official including commuting to and from the state house if not paid for by a legislator's "per diem" (See Part 3), i.e. legislative travel; and
- (c) travel related to providing constituent services including traveling to or from a district office, i.e. constituent travel.

For the purposes of this memorandum, campaign, legislative and constituent travel are collectively referred to as "political travel." All other travel is referred to as "personal travel."

2. Amount of Reimbursement - A political committee may reimburse a candidate or other person for political travel in an amount up to and including the standard mileage rate set by the Internal Revenue Service (IRS). In 2001, the standard mileage rate set was 34.5 cents. Current IRS standard mileage rates can be obtained from the official IRS website at www.irs.gov. The IRS standard mileage rate calculation includes the costs of depreciation, loan or lease payments, maintenance and repairs, gasoline, including gasoline taxes, oil, insurance, and vehicle registration fees. Therefore, if the political committee is reimbursing a candidate or individual at the standard rate, it cannot also make reimbursements for car loan or lease payments, the cost of gas, oil, tires, repairs, taxes, insurance, licenses, garage rent or any other costs except parking fees and tolls.



3. Legislator's Per Diem - By law, a political committee may not reimburse a candidate for any expense which is otherwise paid, provided or reimbursed by the commonwealth such as a legislator's "per diem" for mileage, meals and lodging. Therefore, a political committee may not reimburse a legislator for commuting to and from the state house, i.e. mileage, unless the legislator:

(a) forgoes the per diem, or

(b) maintains detailed accounts which document that the political committee is reimbursing the legislator for legislative and constituent travel expenses which exceed these expenses or other expenses which are paid for by the per diem.

Example: A legislator receives a \$16.00 per diem and has a 100 mile round trip commute to the state house.

(a) If the legislator forgoes the per diem, his political committee may reimburse him \$34.50 (100 miles x 34.5 cents per mile) for his commuting expenses.

(b) If the legislator does not forgo the per diem, his political committee may reimburse him \$18.50 (100 miles x 34.5 cents per mile = \$34.50 - \$16.00 per diem = \$18.50) for his commuting expenses.

(c) If the legislator does not forgo the per diem, his political committee may reimburse him the full \$34.50 for his commuting expenses if he has records which document that the \$16.00 per diem was used to pay for meals or lodging in connection with travel to and from the state house.

4. Recordkeeping - A political committee should not reimburse a candidate or agent of the committee for the use of a personal automobile for political travel, including, in the case of a legislator, commuting to and from the state house, unless the candidate or agent provides to the political committee the following information and receipts:

- (a) the date of the travel;
- (b) the purpose and destination of the travel;
- (c) the distance traveled or odometer readings;
- (d) the automobile used and the name of the owner; and
- (e) the amount of any parking and tolls, accompanied by a receipt.

Political committees must preserve all records relative to such expenditures for a period of six years from the date of the relevant election.